Exhibit 3

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Agreement #: PA00237816 System Creation Date: Jan/24/2019 Vendor: 000983569 SEARS HOLDINGS MANAGEMENT CORP HANKOOK TIRE AMERICA CORP Subsidy Program Agreement 3333 Beverly Road Hoffman Estates, IL 60179 HANA FINANCIAL INC Account Manager Address: Account Manager: Phone: Extension: 333 Commerce Street 615-496-2813 Smouter, Terry Suite 600 Account Manager Email: Fax: Nashville, TN 37201 Terry.Smouter@HankookTireUSA.com Buyer Name: Buyer Email: Buyer Phone: Buyer Fax: Dept: Location: Roman, Eric zz@ searshc.com General Desc: Marketing Support & Promotional Support: Vendor agrees to provide Sears 3% Marketing Support rebates and 3% Promotional Support rebates on purchases of RoadHandler and Laufenn. Desc: Vendor shall pay SHMC the following dollar amount to support the sale of the following merchandise **Detailed Billing Information** during the effective term. 3% Marketing Support: \$215,341.75 / 3% Promotional Support: **Bill Date Bill Date** Amount Amount \$215,341.75 \$430,683.50 02/01/19 Feb/04/2018 - Feb/02/2019 Terms and Conditions: Tiers:

Category: Volume Discount - Percent of Purchases

Cap:

Formula: Fixed Amount Subsidy Est.: \$430,683.50

Billing Method: SHMC Debit Memo VBU/Division/Line/Item: 628/095//

	_
1. Effective Term. Vendor's obligations under this Subsidy Program Agreement (the "Agreement") shall accrue throughout the Effective Term specified above (and any applicable renewal term indicated in the Program Description). but the provisions regarding	
billing and payment of Vendor funding shall continue in effect until 30 days after the last "Date to be Biffed" shown above (the "Biffing Date").	

3. Estimated Subsidy. Any estimates of Program subsidies are for SHMC internal planning purposes only and are not binding on either party. The arr

Vendor - By:  √	Title:	Date:
SHMC-By! Shar	Title: Category Manager	Date: 01/24/2019
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:

<sup>2.</sup> Billing/Pryment Terms. All Vendor funding payable under each Program above shall be immediately due and payable on the Billing Date. SHMC may collect such funding through the Billing Method described above or SHMC may amounts by check at any time after the Billing Date. The amounts to be billed under some Programs shown above are based on SHMC good faith estimates of future purchases, sales or costs. If so, within 10 days after the end of the term, SHMC shall calculate the actual Vendor funding accrued under such Program, and Vendor shall pay any additional amounts due immediately upon demand.

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Agreement #: PA00237817	Subsidy Credits		System C	reation Date:	Jan/2	24/2019
Vendor: 0009835 HANKOOK TIRE AMERICA CORP  Factor: HANA FINANCIAL INC	SEARS I			reement	NT COI	RP
Account Manager Address: 333 Commerce Street Suite 600	Account Manager: Smouter, Terry			Phone: 615-496-2	813	Extension:
Nashville, TN 37201	Account Manager Email: Terry.Smouter@Han	kookTireUSA.com		Fax:		
Buyer Name: Roman, Eric	Buyer Email: zz@ searshc.com	Buyer Phone:	Buyer	Fax:	Dept:	Location:
General Desc: Additional Discount: Vendor agrees to provide Sears	an additional 1.25% discount on invoice	es for all Hankook and Lauf	enn purchases.			-
Desc: Vendor shall pay SHMC the following dollar amount to during the effective term. 1.25% Additional Discount (		3· A	mount B	tailed Billin ill Date 01/19	g Informat Amount	ion Bill Date
		3· A	mount B	ill Date	**	

<sup>1.</sup> Effective Term. Vendor's obligations under this Subsidy Program Agreement (the "Agreement") shall accrue throughout the Effective Term specified above (and any applicable renewal term indicated in the Program Description), but the provisions regarding hilling and payment of Vendor funding shall continue in effect until 30 days after the last. "Date to be Billed" shown above (the "Billing Date").

2. Billing/Payment Terms. All Vendor funding payable under each Program above shall be immediately due and payable on the Billing Date. SHMC may collect such funding through the Billing Method described above or SHMC may demand payments of such amounts by check at any time after the Billing Date. The amounts to be billed under some Programs shown above are based on SHMC good faith estimates of future purchases, sales or costs. If so, within 10 days after the end of the term. SHMC shall calculate the actual Vendor funding accrued under such Program, and Vendor shall pay any additional amounts due immediately upon demand.

3. Estimated Subsidy. Any estimates of Program subsidies are for SHMC internal planning purposes only and are not binding on either party. The amounts and terms of any Vendor funding shall be determined solely in accordance with the Program Description

Vendor - By:X	Title:	Date:
SHMC - By: Ly Com	Title: Category Manager	Date: 01/24/2019
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:

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Agreement #: PA00237818		S	ystem C	reation Date:	Jan/2	4/2019
Vendor: 000983569 HANKOOK TIRE AMERICA CORP	SEARS HOLDINGS MANAGEMENT CORP  Subsidy Program Agreement 3333 Beverly Road Hoffman Estates, IL 60179				LP	
Factor: HANA FINANCIAL INC						
Account Manager Address: 333 Commerce Street	Account Manager:			Phone:		Extension:
Suite 600	Smouter, Terry			615-496-2813		
Nashville, TN 37201	Account Manager Email: Terry.Smouter@Hanko	okTireUSA.com		Fax:		
Buyer Name:	Buyer Email:	Buyer Phone:	Buyer	Fax:	Dept:	Location:
Roman, Eric	zz@ searshc.com					
General Desc: Net Unit Purchases Fixed Payments: Vendor agrees to pr X-Fit.	ovide Sears fixed amounts calculated of	on net units purchase as follows	: \$1.00 p	er tire for G-Fit and	1 S-Fit. \$1.25 <sub>1</sub>	per tire for
Desc: Vendor shall pay SHMC the following dollar amount to su			De	tailed Billing	Information	<u>) n</u>
during the effective term. \$1 per G-Fit & S-Fit tire purcha purchased: \$55,773.75	sed: \$86,068 / \$1.25 per X-Fit tir	e Amou \$141,841		ill Date A /01/19	Amount	Bill Date
Terms and Conditions: Feb/04/2018 - Feb/02/2019 Category: Volume Discount - SRC - Sales/Margin/Markdowns Formula: Fixed Amount	Tiers:				·	
Subsidy Est.: \$141,841.75 Cap:						
Billing Method: SHMC Debit Memo JA:						
VBU/Division/Line/Item: 628/095//						

Effective Term. Vendor's obligations under this Subsidy Program Agreement (the "Agreement") shall accrue throughout the Effective Term specified above (and any applicable renewal term indicated in the Program Description). but the provisions regarding

billing and payment of Vendor funding shall continue in effect until 30 days after the last "Date to be Billed" shown above (the "Billing Date").

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Exhibit 3 -

Agreement #:

VBU/Division/Line/Item: 628/095//

PA00237819 System Creation Date: Jan/24/2019 Vendor: 000983569 SEARS HOLDINGS MANAGEMENT CORP HANKOOK TIRE AMERICA CORP Subsidy Program Agreement Factor: 3333 Beverly Road HANA FINANCIAL INC Hoffman Estates, IL 60179 Account Manager Address: Account Manager: Phone: Extension: 333 Commerce Street 615-496-2813 Smouter, Terry Suite 600 Account Manager Email: Fax: Nashville, TN 37201 Terry.Smouter@HankookTireUSA.com Buyer Name: Buyer Email: Buyer Phone: Buyer Fax: Dept: Location: Roman, Eric zz@ searshc.com General Desc: Special Order Freight Credit: Vendor agrees to provide Sears a 5% freight credit on all special order tire orders. Desc: Vendor shall pay SHMC the following dollar amount to support the sale of the following merchandise **Detailed Billing Information** during the effective term. 5% Special Order Freight Credit: \$74,382.91 Bill Date **Bill Date** Amount Amount \$74,382.91 02/01/19 Terms and Conditions: Feb/04/2018 - Feb/02/2019 Tiers: Category: Volume Discount - Percent of Purchases Formula: Fixed Amount Subsidy Est.: \$74,382.91 Cap: Billing Method: SHMC Debit Memo

E Effective Term. Vendor's obligations under this Subsidy Program Agreement (the "Agreement") shall accrue throughout the Effective Term specified above (and any applicable renewal term indicated in the Program Description). but the provisions regarding billing and payment of Vendor funding shall continue in effect until 30 days after the last "Date to be Billed" shown above (the "Billing Date").

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Vendor - By: X	Title:	Date:
SHMC-By: Enfron	Title: Category Manager	Date: 01/24/2019
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date: